

BIGFORK FIRE TRUSTEE MEETING AGENDA

**February 1, 2017
5:30pm**

- 1. General Public Comment**
- 2. Review/Approval of meeting minutes January 4, 2017**
 - Amended minutes from December 15th, 2017
- 3. Review/Approval of Purchase Orders**
- 4. Review Reconciliation of Financial Statements and Bills Paid**
- 5. Fire Chief Report**
- 6. Apparatus Committee Report – (K. Oster)**
- 7. Old Business**
 1. Approve C. W. as new Full-time Paramedic
 2. Approve changeover to Direct Deposit for payroll
- 8. New Business**
 1. Approve change in overtime to FLSA Firefighter Standard
 2. Discuss withholding tax on 457 (b) Plan
 3. Update Glacier Bank User Profile
 4. Update Ralph Barton Authorized signatures
- 10. General Public Comment**
- 11. Adjourn**

Next Meeting: March 1, 2017

Bigfork Fire District Trustee Meeting

February 1st 2017

Trustees: Andrew Sliter, Kristy Oster, Dan Elwell

Guests: Chief Mark Thiry, Cindy Norred, Jeremy Patton, Chad Oster

Opened at 17:34

1. General Public Comment: NONE

2. Review/Approval of Meeting Minutes of December 15th Amended Minutes, 2016:

Motion to approve with meeting minutes December 15th 2016 with the changes in Expense by Vendor, the word argument with the word discussion in two places in the paragraph and #3 New Business changing prayer pledge to community support plaque. Dan Elwell (1st) Kristy Oster (2nd) all in favor, no opposed.

Approval of Meeting Minutes of January 4th 2017:

Motion to approve meeting minutes January 4th 2017. Kristy Oster (1st) Dan Elwell (2nd) all in favor, no opposed

3. Review/Approval of Purchase Orders: NONE

4. Review Reconciliation of Financial Statements and Bills Paid.

- Profit and Loss/Balance Sheet:
- Expense by Vendor: Discussion if Bigfork Fire Hall is on natural gas. Bigfork hall is natural gas, along with Woodsbay hall. Echo Lake Hall is propane. Andrew noted the alternators on 325 as previously discussed and approved.

Motion to approve financial statements and bills paid. Kristy Oster (1st) Dan Elwell (2nd) all in favor, no opposed

5. Fire Chief Report: See attached Chiefs report. In addition Chief explained he missed adding Devin Wegener for board approval as a volunteer for the department. Discussion on approving by email and will post before.

6. Apparatus Committee Report: There has been no meeting since November. Chief Mark Thiry presented a picture and information on a truck. (See attached). Discussion on taking a look at this truck. Chief will call tomorrow and possibly take a trip down to Dillon. Chief will bring information back to next meeting.

7. Old Business:

1. Chief Mark Thiry recommend to Hire Cole Williams for the Full Time Paramedic job. Motion to approve to hire Cole Williams for full time paramedic job. Kristy Oster (1st) Dan Elwell (2nd) all in favor, no opposed.
2. Chief Mark Thiry recommend to require direct deposit for payroll. Chief asked members and all were in favor of it with exception of one, which stated it takes too

long to get paid. Motion to approve changeover to require direct deposit for payroll. Kristy Oster (1st) Dan Elwell (2nd) all in favor, no opposed.

8. New Business:

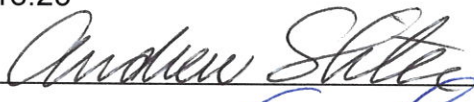

1. Chief would like to withdraw to change the overtime to FLSA Firefighter Standard. Chief has a call into legal counsel and will wait to see what they have to say. Tabled until further information from legal counsel.
2. Discussion on requirements for withholding tax on 457 (b) plan. Cindy discussed at year end noticed that one of payroll item for 457 (b) company that had already been set up previous to her seemed to be set up wrong. Unsure had contacted CPAs, Auditors, and Edward Jones. After not getting anywhere with one CPA. They told her they were unsure. Cindy stated Jon Jordan with Edward Jones recommended Christian Shaeffer with Missions Accounting. * See attached Emails that explain requirements. Forward email to the Auditor. * See attached email. Edward Jones email (attached) stating our plan. Between these emails it appears that the employer's contribution is subject to Social Security and Medicare since we are fully vested with no risk of forfeiture. Cindy recommended to correct previous years. Cindy stated that she would help correct, but did want some help in doing so. Cindy stated Christian recommended Trish Eaton with Eagle Eye Bookkeeping Services to come in double check payroll items and possible help correct. Discussion on how far back, Cindy thinks employees started this plan in 2005. Unsure with the employees that are not here anymore, how correcting it would work. Andrew suggested getting ahold of Associates Employers and see what they think. Chief Mark Thiry will advise with legal counsel. Chief and Cindy will bring additional information for next meeting.
3. Department will be updating Glacier Bank User Profile for Cindy Norred and adding Tracey Gembala. This allows Tracey Gembala to access and prepare payroll for county to initiate when Cindy Norred is not available. Zack Anderson will need to sign.
4. Department will be updating Ralph Barton authorized signatures to add Cindy Norred so she can access account information for reconciling and preparing scholarship check each year. Zack Anderson will need to sign.

9. General Public Comment: NONE

Motion to adjourn. Kristy Oster (1st) Dan Elwell (2nd) all in favor, no opposed.

Meeting adjourned at: 18:25

Minutes Approved:

 , Chairman Not at Meeting-Andrew Sliter Trustee
 , Recorder-Cindy Norred

Bigfork Fire District Board of Trustees Meeting

Attendance Sheet for

February 1st 2017

Signature

Last Name

First Name

Anderson

Zack

Chairman

Kidd

Daniel

Vice-Chairman

Sliter

Andrew

Secretary/Treasurer

Oster

Kristy

Trustee

Dan

Elwell

Trustee

Thiry

Mark

Chief

Patton

Jeremy

Guest

Norred

Cindy

Guest

Oster

Chad

Guest

Guest

Guest

Guest

Guest

Guest

Guest

Guest

Guest

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Guest

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Guest

Bigfork Fire District Trustee Meeting

December 15, 2016

Trustees Present: Zack Anderson, Andrew Sliter, Dan Kidd (by phone), Kristy Oster, Dan Elwell. **Guests:** Chief Mark Thiry, Tracey Gembala, Chad Oster

Meeting called to order at 17:33

1. General Public Comment: None

2. Review/Approval of Meeting Minutes of November 2 , 2016:

Oster (1st) Sliter (2nd), all in favor, no opposed

3. Review Reconciliation of Financial Statements and Bills Paid.

- **Profit and Loss/Balance Sheet:** Kristy Oster expressed her opinion stating she thought Bigfork Fire should pay only half of a paramedic refresher instead of the entire amount if they work for another department. Chief Thiry agreed. Kristy Oster questioned line item "EMS PPE". Expenditure is at 57% and we still have 6 months left in the year. Also, what items have been charged to this account? Chief Thiry will have answer at next meeting.
- **Expense by Vendor:** Kristy Oster had the following questions: 1. Can we find a less expensive source to buy checks from. We currently order them through "Deluxe" and she believes they are the most expensive to buy from. 2. A yellow drum was purchased for our new copy machine. Chief Thiry explained that the original "new" copier we received did not work and we were told by the manufacturer that it was the "yellow drum" causing the problem. They stated they were out of the "yellow drum" and did not know when they would be able to get it to the department so a "yellow drum" was purchased from a different source by Jeremy Patton. Kristy Oster accepted reason without further argument. 3. The reason a "No Trespassing sign and camera" were purchased for the Echo Lake Station. Chief Thiry explained there had been some problem with persons coming onto the property and joining in on extra-curricular activities and was hoping that this would deter the problem. The camera is a fake. Kristy had no further argument.

discussion

4. Fire Chief Report: See attached report

5. Apparatus Committee Report – (K. Oster)

Jeremy Patton, Josh Cox, Cole Williams and Kristy Oster met last week. The committee has concluded that a Type 5 or 6 should be purchased. The committee is going to tour Evergreen Fire Department so they can see their set-up also they will be speaking with Kyle Nace of RES to possibly build one for us.

6. Old Business

1. Amending Appendix H - To add Billing for Vehicle Fires
Kidd (1st) Oster (2nd), all in favor, no opposed
2. Amending Handbook – Holidays/Changing non-traditional Holidays for Traditional.
i.e. Post-Thanksgiving, Christmas Eve, etc.
Oster (1st) Sliter (2nd), all in favor, no opposed
3. The Board of Trustees would like to clarify that the Chief can at any time amend the SOG or Handbook without Board approval so long as there is no financial impact to the budget.
4. FLSA Status, Chief's Salary

7. Close Session— Pursuant to MCA 2-3-203 (3) Entered at 18:08. Returned from closed session at 20:19.

8. New Business

1. Any item from Closed Session needing action.
 - Chief's Salary to be raised to \$47,476 effective January 1, 2017
Motion- K. Oster 2nd A. Sliter Vote: All in favor, none opposed.
Motion Carried.
2. Acceptance of resignations by members A.B. and K.P.
 - Resignations to be accepted
Motion- K. Oster 2nd A. Sliter Vote: All in favor, none opposed
Motion Carried *Community Support Pledge*
3. Request Posting of ~~Prayer Pledge~~ in Bigfork Hall.
 - Approval of Posting Request
Motion- K. Oster 2nd A. Sliter Vote: All in favor, none opposed.
Motion Carried
4. Review of Repair Invoice for Tender 392 (K. Oster)
 - Discussion on procedure for authorizing of vehicle repairs. Chief was instructed to contact repair facility and advise them on the authorization process.
5. Amend SOG 246.00 Athletic Club Use
 - Board was advised on change of wording of SOG to designate Club use by Members in good standing. Definition of "Good Standing" to follow in separate SOG. Advisory only, No Action Required
6. Hiring of new Volunteer B.B.
 - Approve hiring of New Volunteer
Motion- K. Oster 2nd A. Sliter Vote: All in favor, none opposed
Motion Carried

9. General Public Comment: None Presented

Motion to adjourn: K. Oster (1st) D. Elwell (2nd) all in favor, none opposed.

Meeting adjourned at: 18:59

Minutes Approved: _____, Chairman

_____, Recorder

BIGFORK FIRE DEPARTMENT

Originated by Tracy Gembala, Kristy Oster
Mark Thiry

FEB 01 2017

Approved By
Chief Mark Thiry Date 2/14/17
Trustee AS Date 2/1/17

**Bigfork Fire District Trustee Meeting
January 4th, 2017**

**Trustees Present: Zack Anderson, Andrew Sliter, Kristy Oster, Dan Elwell.
Guests: Chief Mark Thiry, Josh Cox, Jeremy Patton, Chad Oster**

Meeting called to order at 17:30

1. General Public Comment: None

2. Review/Approval of Meeting Minutes of December 15th, 2016:

Oster requested that the meeting minutes be amended to include the wording "if they work for another department" at the end of the first sentence for item number 3.

Sliter (1st) Oster (2nd), all in favor, no opposed

3. Review/Approval of Purchase Orders: None to review/approve

4. Review Reconciliation of Financial Statements and Bills Paid.

- **Profit and Loss/Balance Sheet:** Oster suggested creating a line item in the budget for t-shirts that are sold by the department. Oster also explained that we will continue to get checks from the same supplier and that the department would have to have a Costco membership in order to buy checks from Costco.
- **Expense by Vendor:** Oster asked why Gembala attended the payroll training seminar. Chief Thiry explained that the department needs to have someone else besides Cindy that knows that task. It is not advisable to have only one person in the department that knows how to perform a job.

Sliter asked about the reimbursement to Mike Shea for "Christmas Tree". Chief Thiry explained the Christmas tree fund raising event to the Board and that this was reimbursement for money that Mike had spent.

5. Fire Chief Report: See attached report

6. Apparatus Committee Report – (K. Oster)

No meeting was held. Chief Thiry went to the Evergreen Fire Department to look at their type 5 apparatus. He thinks that Bigfork Fire will have something similar to this built, but modified to fit our needs better.

7. Old Business: None

8. New Business

1. Hiring of Full-time Paramedic

Chief Thiry requested permission from the Board to open a full-time position for a paramedic. The Board had no issue with this request. Oster (1st), Elwell (2nd), All in favor, none opposed.

2. Temporary Rank Assignment

Chief Thiry would like to create two temporary Deputy Chief positions: Administrative and Operations. Cindy Norred will be Deputy Chief of Administration and Jeremy Patton will be Deputy Chief of Operations. The Board approved. Sliter (1st), Elwell (2nd). Anderson, Elwell, and Sliter were in favor, Oster was opposed.

3. Hiring of New Volunteer Tom Pauley

Chief Thiry would like the Board to hire Tom Pauley as a volunteer pending the outcome of the background check and drug test/physical. The Board approved. Oster (1st), Sliter (2nd). All in favor, none opposed.

4. Consideration of mandatory Direct Deposit for Employee Payroll

Oster would like to make direct deposit mandatory for all paid employees. Anderson suggested to possibly charge for receiving a paper check. The Board would like Chief Thiry to check with the employees and get feedback.

9. General Public Comment: None

Motion to adjourn: K. Oster (1st) Sliter (2nd) all in favor, none opposed.

Meeting adjourned at: 18:18

Minutes Approved: _____, Chairman

_____, Recorder

BIGFORK FIRE DEPARTMENT

Originated by Jeremy Patton

FEB 01 2017

Approved By _____
Chief MP Date 2/18/17
Trustee JS Date 2/1/17

12:35 PM

01/30/17

Account Basis

Bigfork Fire District Expenses by Vendor Detail

January 1 - 30, 2017

Type	Date	Memo	Amount	Balance
*KOster				
Check	01/03/2017	Dec 2016-- 3 calls and 2 trainings/meet	63.30	63.30
Total *KOster			63.30	63.30
*MShea				
Check	01/03/2017	Dec 2016--4 calls	64.40	64.40
Total *MShea			64.40	64.40
Airpro Inc.				
Check	01/17/2017	Hose 2' long x 4" Dia Yellow/Black (Shipping 15.25)	94.25	94.25
Total Airpro Inc.			94.25	94.25
Allegiance				
Check	01/03/2017	Refund overpayment on Oilda Gonzalez Account	973.70	973.70
Total Allegiance			973.70	973.70
AT&T Mobility				
Check	01/03/2017	Voided 18882-Mail Damage--Nov 4th 2016--Dec 3rd 2016-Mifix3, Cell Phone	135.13	135.13
General Journal	01/03/2017	Reverse of GJE JE1199 -- For CHK 18882 voided on 01/03/2017	-135.13	0.00
Check	01/17/2017	Monthly Bill for December	135.07	135.07
Total AT&T Mobility			135.07	135.07
Automotive Specialists				
Check	01/03/2017	361-battery installed	125.00	125.00
Total Automotive Specialists			125.00	125.00
Bigfork Harvest Foods				
Check	01/17/2017	Coffee	8.54	8.54
Total Bigfork Harvest Foods			8.54	8.54
Bigfork Water & Sewer				
Check	01/17/2017	Bigfork hall water and sewer-Dec 2016	143.55	143.55
Check	01/17/2017	Fire hydrant charges-Dec 2016	246.00	389.55
Total Bigfork Water & Sewer			389.55	389.55
Blue Cross & Blue Shield of Montana				
Check	01/03/2017	01/02/2017--02/01/2017Health Insurance+\$1298.60-Payroll Liability #18905 Check	3,413.45	3,413.45
Total Blue Cross & Blue Shield of Montana			3,413.45	3,413.45
Charter Communications				
Check	01/17/2017	Phone, Internet 1/15/2017 - 2/14/2017	159.95	159.95
Total Charter Communications			159.95	159.95
Culligan				
Check	01/03/2017	Rental-Jan 2017, Dec 2016 water charges	34.75	34.75
Total Culligan			34.75	34.75
Dustin Smith				
Check	01/03/2017	Dec 2016--5 calls and 4 train/meetings	95.50	95.50
Total Dustin Smith			95.50	95.50
Emergency Medical Products, Inc.				
Check	01/03/2017	Medical supplies-2- Zoll patches	151.90	151.90
Check	01/17/2017	Handling Fee for pmt made on 1/3/2017 (Chk. #18914)	10.50	162.40
Total Emergency Medical Products, Inc.			162.40	162.40
First Bankcard				
Check	01/17/2017	(2) FirstPower 12v 7ah for APC Back UPS XS 900 900VA Battery	26.00	26.00
Check	01/17/2017	Quick Lube for Chevy (Year 2000)	52.00	78.00
Check	01/17/2017	Quick Books Yearly Sub. 12/28/16 Renewal of Credit Card - Payroll Advance unlimited employees	565.00	643.00
Check	01/17/2017	PWW Media Inc., HIPAA complete compliance package	475.00	1,118.00
Check	01/17/2017	Sentext Solutions Lic 203-242-3022 (1-08-17)	39.00	1,157.00
Check	01/17/2017	Sentext Solutions Lic (12-08-16)	39.00	1,196.00
Total First Bankcard			1,196.00	1,196.00
Flathead Electric Co-op Inc.				
Check	01/17/2017	Echo lake Jan 2017-1044500	77.00	77.00
Check	01/17/2017	Woodsbay-Jan 2017-1053813	48.00	125.00
Check	01/17/2017	Bigfork-- Jan 2017-1053814	456.00	581.00
Total Flathead Electric Co-op Inc.			581.00	581.00
Graeff				
Check	01/03/2017	Costco-Water & Coffee	25.96	25.96
Check	01/17/2017	Costco-Hand and toe warmers	26.98	52.94
Total Gary Graeff			52.94	52.94
Joseph W. Bakker				
Check	01/03/2017	DEC 2016-12 Calls and 2 trainings/meet	208.20	208.20

12:35 PM

01/30/17

Account Basis

Bigfork Fire District Expenses by Vendor Detail

January 1 - 30, 2017

Type	Date	Memo	Amount	Balance
Total Joseph W. Bakker			208.20	208.20
Kalispell Ford				
Check	01/17/2017	Oil change and check up for 2015 Ford F450	118.45	118.45
Total Kalispell Ford			118.45	118.45
Lindsey Battle				
Check	01/03/2017	Dec 2016--2 calls and trainings	47.20	47.20
Total Lindsey Battle			47.20	47.20
Mahugh Fire & Safety				
Check	01/03/2017	Service and recharge ABC Powder, 2.5 Extinguisher service & recharge, Cold Fire, Chim fex	275.00	275.00
Total Mahugh Fire & Safety			275.00	275.00
Montana Athletic Club				
Check	01/17/2017	Larson (6), Dustin Smith (24) Lisa Smith (22), Dan Ellwell (4)-Dec 2016	112.00	112.00
Total Montana Athletic Club			112.00	112.00
Montana State Fund				
Check	01/17/2017	05/01/2016--05/01/2017---Installment 9 of 10	1,751.87	1,751.87
Total Montana State Fund			1,751.87	1,751.87
Montana State Vol. Firefighters Ass'n				
Check	01/03/2017	Training - 2017 annual dues-Mark Thiry	45.00	45.00
Total Montana State Vol. Firefighters Ass'n			45.00	45.00
Napa Auto & Truck Parts				
Check	01/03/2017	Chain Tighteners	18.99	18.99
Total Napa Auto & Truck Parts			18.99	18.99
Norco Inc.				
Check	01/17/2017	Station supplies- compressed gas cylinders-Dec 2016	78.01	78.01
Total Norco Inc.			78.01	78.01
NorthWestern Energy				
Check	01/17/2017	Bigfork-Natural Gas	135.03	135.03
Check	01/17/2017	Woodsbay-Natural Gas	116.37	251.40
Total NorthWestern Energy			251.40	251.40
Park Bottling Co.				
Check	01/17/2017	Soda	58.00	58.00
Total Park Bottling Co.			58.00	58.00
Pintler Billing Services				
Check	01/17/2017	December 2016 billing and \$33.00 clearinghouse fees	1,884.61	1,884.61
Total Pintler Billing Services			1,884.61	1,884.61
Quinci Paine				
Check	01/17/2017	2 calls, 2 or more training	47.20	47.20
Total Quinci Paine			47.20	47.20
Republic Services #889				
Check	01/17/2017	Basic service for 1/1/17 -1/31/17 and Fuel Recovery Fee (.96)	64.81	64.81
Total Republic Services #889			64.81	64.81
Response Equipment Specialists				
Check	01/03/2017	325- Repair Alternators	753.23	753.23
Total Response Equipment Specialists			753.23	753.23
Sage Payment Solutions				
Check	01/16/2017	June 2016- Credit Card Fees	62.46	62.46
Total Sage Payment Solutions			62.46	62.46
Sliters				
Check	01/03/2017	Door knob for mens bathroom	18.99	18.99
Total Sliters			18.99	18.99
Swan Small Engine Services				
Check	01/17/2017	Repair Holmatro Extrication Pump Honda Engine	53.00	53.00
Total Swan Small Engine Services			53.00	53.00
Tracey Gembala				
Check	01/03/2017	Coffee-Harvest Foods-Did not use our account-No Receipt	8.99	8.99
Total Tracey Gembala			8.99	8.99
Void				
Check	01/17/2017	Accident Print on Check	0.00	0.00
Check	01/17/2017	Accident Print on Check		0.00

12:35 PM

01/30/17

Account Basis

Bigfork Fire District Expenses by Vendor Detail

January 1 - 30, 2017

Type	Date	Memo	Amount	Balance
Check	01/17/2017	Accident Print on Check	0.00	0.00
Total Void			0.00	0.00
WEX				
Check	01/03/2017	Fuel Dec 2016	735.11	735.11
Total WEX			735.11	735.11
Woods Bay Water				
Check	01/03/2017	Woodsbay Hall water/sewer Dec 2016	48.75	48.75
Total Woods Bay Water			48.75	48.75
TOTAL			14,191.07	14,191.07

BIGFORK FIRE DEPARTMENT

Originated by Cindy Norred

FEB 01 2017

Approved By

 Chief Mr Date 2/15/17
 Trustee AS Date 2/1/17

Bigfork Fire District

Profit & Loss Budget vs. Actual

July 1, 2016 through January 30, 2017 *Not Reconciled*

	Jul 1, '16 - ...	Budget	% of Budget
Ordinary Income/Expense			
Income			
31 · TAXES/ASSESSMENTS			
310005 · EMS Levy Lake County	0.00	2,500.00	0.0%
310001 · Flathead County Taxes	180,868.93	305,325.00	59.2%
310002 · Lake County Taxes	57,506.82	92,090.00	62.4%
310004 · EMS Levy Flathead County	0.00	27,500.00	0.0%
Total 31 · TAXES/ASSESSMENTS	238,375.75	427,415.00	55.8%
33 · INTERGOVERNMENTAL			
335230 · Entitlement	16,423.83	36,299.00	45.2%
335050 · State Ins. Yearly Refund	0.00	300.00	0.0%
337000 · Income - Local Grants	2,515.36	0.00	100.0%
Total 33 · INTERGOVERNMENTAL	18,939.19	36,599.00	51.7%
34 · CHARGES FOR SERVICES			
342055 · EMS Billing Income	178,164.33	265,000.00	67.2%
342054 · EMS Class Income	2,650.00	0.00	100.0%
342020 · FIRE PROTECTION			
342021 · Fire District Billing	1,353.75	5,000.00	27.1%
Total 342020 · FIRE PROTECTION	1,353.75	5,000.00	27.1%
Total 34 · CHARGES FOR SERVICES	182,168.08	270,000.00	67.5%
36 · MISCELLANEOUS			
365015 · District Donations	10,555.66	10,000.00	105.6%
365010 · Reflective Sign Orders	90.00	0.00	100.0%
362015 · Refunds	157.71	0.00	100.0%
362000 · Tshirt & Hat Sales	4,370.00	0.00	100.0%
362002 · Pop Machine	175.18	0.00	100.0%
Total 36 · MISCELLANEOUS	15,348.55	10,000.00	153.5%
37 · INVESTMENT & ROYALTY EARNINGS			
371003 · Interest Income	1,861.55	3,500.00	53.2%
371007 · Interest Income - Trust	46.99	0.00	100.0%
Total 37 · INVESTMENT & ROYALTY EARNINGS	1,908.54	3,500.00	54.5%
Total Income	456,740.11	747,514.00	61.1%
Gross Profit	456,740.11	747,514.00	61.1%
Expense			
420000 · PUBLIC SAFETY			
420700 · EMERGENCY SERVICES			
420710 · ADMINISTRATION			
300-2 · PURCHASED SERVICES			
390-3 · Mutual Aid Ambulance Service	150.00	600.00	25.0%
390-2 · Billing Service Refunds	2,253.87	5,000.00	45.1%
390-1 · Billing Service Fees	15,386.73	23,000.00	66.9%
360-2 · Ambulance Equipment Maintenance	6,208.71	25,000.00	24.8%
Total 300-2 · PURCHASED SERVICES	23,999.31	53,600.00	44.8%
200-2 · SUPPLIES			

Bigfork Fire District

Profit & Loss Budget vs. Actual

July 1, 2016 through January 30, 2017 *Not Reconciled*

	Jul 1, '16 - ...	Budget	% of Budget
220-2 · Medical Supplies	4,839.77	18,000.00	26.9%
226-2 · EMS Personnel Supplies PPE	2,845.02	4,000.00	71.1%
Total 200-2 · SUPPLIES	7,684.79	22,000.00	34.9%
Total 420710 · ADMINISTRATION	31,684.10	75,600.00	41.9%
Total 420700 · EMERGENCY SERVICES	31,684.10	75,600.00	41.9%
420400 · FIRE PROTECTION & CONTROL			
420410 · ADMINISTRATION			
100 · PERSONNEL SERVICES			
110-1 · Salary & Wage Expenses	208,886.61	351,800.00	59.4%
130-4 · Retirement - Employer	3,106.64	14,200.00	21.9%
140-1 · Medical Insurance-Employer	34,687.87	60,000.00	57.8%
140-2 · Unemployment expense	558.41	2,000.00	27.9%
140-3 · Workmans Comp-State Fund	14,597.12	42,000.00	34.8%
140-4 · Comp FICA-MED & SS	15,019.87	27,000.00	55.6%
Total 100 · PERSONNEL SERVICES	276,856.52	497,000.00	55.7%
200-1 · SUPPLIES			
210-7 · Misc. Small Tools and Equipment	0.00	6,000.00	0.0%
224-1 · Rehabilitation Expense	0.00	1,000.00	0.0%
220-1 · Operating Station Supplies	4,957.30	8,000.00	62.0%
210-1 · Office Expenses	3,836.46	18,000.00	21.3%
216-1 · Donations/Gifts	0.00	100.00	0.0%
223-1 · Membership Expenses	2,851.96	5,000.00	57.0%
226-1 · FIRE Personnel Supplies PPE	2,575.49	10,000.00	25.8%
231-1 · Fuel for Apparatus	6,325.41	19,000.00	33.3%
Total 200-1 · SUPPLIES	20,546.62	67,100.00	30.6%
300-1 · PURCHASED SERVICES			
340-2 · Propane	157.28	3,500.00	4.5%
331-1 · Real Estate/Landfill Taxes	264.01	300.00	88.0%
360-1 · Fire Equipment Maintenance	41,846.63	32,000.00	130.8%
310-1 · Radio Services	39.78	6,000.00	0.7%
335-1 · Merchant Bank Fees	804.61	1,500.00	53.6%
340-1 · Utilities	7,138.88	13,000.00	54.9%
345-1 · Telephone & DSL	2,846.34	6,000.00	47.4%
351-1 · Health & Wellness	655.00	6,000.00	10.9%
353-1 · Accounting & Auditing	670.00	22,000.00	3.0%
357-1 · Background Checks	632.38	1,000.00	63.2%
Total 300-1 · PURCHASED SERVICES	55,054.91	91,300.00	60.3%
500 · FIXED CHARGES			
513-1 · General Liability Insurance	0.00	22,500.00	0.0%
Total 500 · FIXED CHARGES	0.00	22,500.00	0.0%
900-1 · CAPITAL OUTLAY			
940-3 · CIP-Apparatus Fund #7254	50,000.00	50,000.00	100.0%
920-2 · Building Improvements	94.25	33,000.00	0.3%
940-1 · Machinery & Equipment	3,864.55	12,000.00	32.2%
Total 900-1 · CAPITAL OUTLAY	53,958.80	95,000.00	56.8%

12:35 PM

01/30/17

C Basis

Bigfork Fire District Profit & Loss Budget vs. Actual

July 1, 2016 through January 30, 2017 *Not Reconciled*

	Jul 1, '16 - ...	Budget	% of Budget
Total 420410 · ADMINISTRATION	406,416.85	772,900.00	52.6%
Total 420400 · FIRE PROTECTION & CONTROL	406,416.85	772,900.00	52.6%
420430 · PERSONNEL TRAINING			
380-1 · Training	2,583.76	7,000.00	36.9%
Total 420430 · PERSONNEL TRAINING	2,583.76	7,000.00	36.9%
420440 · FIRE PREVENTION			
210-5 · Fire Prevention Supplies	1,127.00	3,500.00	32.2%
Total 420440 · FIRE PREVENTION	1,127.00	3,500.00	32.2%
420460 · FIRE SUPPRESSION			
100-1 · Volunteer Stipend			
105-1 · Pay Per Call/On Call Stipend	4,221.29	10,000.00	42.2%
Total 100-1 · Volunteer Stipend	4,221.29	10,000.00	42.2%
205-1 · Recruiting	0.00	1,500.00	0.0%
Total 420460 · FIRE SUPPRESSION	4,221.29	11,500.00	36.7%
Total 420000 · PUBLIC SAFETY	446,033.00	870,500.00	51.2%
420490 · DEBT SERVICE			
600 · DEBT SERVICE			
620-2 · Interest of LTD-342 Loan	1,301.83	2,515.81	51.7%
610-2 · Principal of LTD-342 Loan	48,698.17	97,484.19	50.0%
Total 600 · DEBT SERVICE	50,000.00	100,000.00	50.0%
Total 420490 · DEBT SERVICE	50,000.00	100,000.00	50.0%
Total Expense	496,033.00	970,500.00	51.1%
Net Ordinary Income	-39,292.89	-222,986.00	17.6%
Other Income/Expense			
Other Income			
38 · OTHER FINANCING SOURCES			
383000 · Transfers In	50,000.00	0.00	100.0%
Total 38 · OTHER FINANCING SOURCES	50,000.00	0.00	100.0%
Total Other Income	50,000.00	0.00	100.0%
Net Other Income	50,000.00	0.00	100.0%
Net Income	10,707.11	-222,986.00	-4.8%

BIGFORK FIRE DEPARTMENT

Originated by Cindy Norred

FEB 01 2017

Approved By
 Chief Mr Date 2/15/17
 Trustee TS Date 2/11/17

12:35 PM
01/30/17
C Basis

Bigfork Fire District
Balance Sheet
As of January 30, 2017 *Not Reconciled*

	Jan 30, 17
ASSETS	
Current Assets	
Checking/Savings	
101000 · CASH ALL FUNDS	
1010001 · GENERAL FUND	
1010011 · General-Glacier Bank - County	494,283.40
Total 1010001 · GENERAL FUND	494,283.40
1020000 · RESTRICTED CASH	
1020004 · FUND#7254-Apparatus Fund-County	80,242.61
1020003 · Ralph Barton Trust Fund-Flathead	30,922.07
Total 1020000 · RESTRICTED CASH	111,164.68
Total 101000 · CASH ALL FUNDS	605,448.08
Total Checking/Savings	605,448.08
Total Current Assets	605,448.08
TOTAL ASSETS	605,448.08
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
206130 · ACCRUED PAYROLL PAYABLE	
2061302 · Aflac	29.25
2061321 · Payroll - UI	100.12
Total 206130 · ACCRUED PAYROLL PAYABLE	129.37
Total Other Current Liabilities	129.37
Total Current Liabilities	129.37
Total Liabilities	129.37
Equity	
270000 · OPENING BAL	30,000.00
271000 · Retained Earnings	-1,478,369.95
1 · General fund	107,692.33
2 · Fire Dept Contribution Fund	11,938.14
3 · Ralph Barton Trust Fund	33,848.21
9500 · GFAAG ACCOUNT GROUP	
9501 · Restatement	10,198.99
9500 · GFAAG ACCOUNT GROUP - Other	1,879,303.88
Total 9500 · GFAAG ACCOUNT GROUP	1,889,502.87
Net Income	10,707.11
Total Equity	605,318.71
TOTAL LIABILITIES & EQUITY	605,448.08

BIGFORK FIRE DEPARTMENT

Originated by Cindy Norred

FEB 01 2017

Approved By _____
Chief MP 2/15/17 Date _____
Trustee AB Date 2/1/17

Bigfork Fire District
Balance Sheet
As of December 31, 2016

	Dec 31, 16
ASSETS	
Current Assets	
Checking/Savings	
101000 · CASH ALL FUNDS	
1010001 · GENERAL FUND	
1010011 · General-Glacier Bank - County	523,658.79
Total 1010001 · GENERAL FUND	523,658.79
1020000 · RESTRICTED CASH	
1020004 · FUND#7254-Apparatus Fund-County	80,242.61
1020003 · Ralph Barton Trust Fund-Flathead	30,922.07
Total 1020000 · RESTRICTED CASH	111,164.68
Total 101000 · CASH ALL FUNDS	634,823.47
Total Checking/Savings	634,823.47
Total Current Assets	634,823.47
TOTAL ASSETS	634,823.47
LIABILITIES & EQUITY	
Equity	
270000 · OPENING BAL	30,000.00
271000 · Retained Earnings	-1,478,369.95
1 · General fund	107,692.33
2 · Fire Dept Contribution Fund	11,938.14
3 · Ralph Barton Trust Fund	33,848.21
9500 · GFAAG ACCOUNT GROUP	
9501 · Restatement	10,198.99
9500 · GFAAG ACCOUNT GROUP - Other	1,879,303.88
Total 9500 · GFAAG ACCOUNT GROUP	1,889,502.87
Net Income	40,211.87
Total Equity	634,823.47
TOTAL LIABILITIES & EQUITY	634,823.47

BIGFORK FIRE DEPARTMENT

Originated by Cindy Norred

FEB 01 2017

Approved By

Chief Mr Date 2/13/17
Trustee AB Date 2/1/17

Bigfork Fire District
Profit & Loss Budget vs. Actual
 July through December 2016

	<u>Jul - Dec 16</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
31 · TAXES/ASSESSMENTS			
310005 · EMS Levy Lake County	0.00	2,500.00	0.0%
310001 · Flathead County Taxes	180,868.93	305,325.00	59.2%
310002 · Lake County Taxes	57,506.82	92,090.00	62.4%
310004 · EMS Levy Flathead County	0.00	27,500.00	0.0%
Total 31 · TAXES/ASSESSMENTS	<u>238,375.75</u>	<u>427,415.00</u>	<u>55.8%</u>
33 · INTERGOVERNMENTAL			
335230 · Entitlement	16,423.83	36,299.00	45.2%
335050 · State Ins. Yearly Refund	0.00	300.00	0.0%
337000 · Income - Local Grants	2,515.36	0.00	100.0%
Total 33 · INTERGOVERNMENTAL	<u>18,939.19</u>	<u>36,599.00</u>	<u>51.7%</u>
34 · CHARGES FOR SERVICES			
342055 · EMS Billing Income	161,126.16	265,000.00	60.8%
342054 · EMS Class Income	2,650.00	0.00	100.0%
342020 · FIRE PROTECTION			
342021 · Fire District Billing	753.75	5,000.00	15.1%
Total 342020 · FIRE PROTECTION	<u>753.75</u>	<u>5,000.00</u>	<u>15.1%</u>
Total 34 · CHARGES FOR SERVICES	<u>164,529.91</u>	<u>270,000.00</u>	<u>60.9%</u>
36 · MISCELLANEOUS			
365015 · District Donations	8,755.66	10,000.00	87.6%
365010 · Reflective Sign Orders	90.00	0.00	100.0%
362015 · Refunds	157.71	0.00	100.0%
362000 · Tshirt & Hat Sales	4,370.00	0.00	100.0%
Total 36 · MISCELLANEOUS	<u>13,423.15</u>	<u>10,000.00</u>	<u>134.2%</u>
37 · INVESTMENT & ROYALTY EARNINGS			
371003 · Interest Income	1,861.55	3,500.00	53.2%
371007 · Interest Income - Trust	46.99	0.00	100.0%
Total 37 · INVESTMENT & ROYALTY EARNINGS	<u>1,908.54</u>	<u>3,500.00</u>	<u>54.5%</u>
Total Income	<u>437,176.54</u>	<u>747,514.00</u>	<u>58.5%</u>
Gross Profit	<u>437,176.54</u>	<u>747,514.00</u>	<u>58.5%</u>
Expense			
420000 · PUBLIC SAFETY			
420700 · EMERGENCY SERVICES			
420710 · ADMINISTRATION			
300-2 · PURCHASED SERVICES			
390-3 · Mutual Aid Ambulance Service	150.00	600.00	25.0%
390-2 · Billing Service Refunds	1,280.17	5,000.00	25.6%
390-1 · Billing Service Fees	13,502.12	23,000.00	58.7%
360-2 · Ambulance Equipment Maintenance	5,318.04	25,000.00	21.3%
Total 300-2 · PURCHASED SERVICES	<u>20,250.33</u>	<u>53,600.00</u>	<u>37.8%</u>
200-2 · SUPPLIES			
220-2 · Medical Supplies	4,677.37	18,000.00	26.0%

Bigfork Fire District
Profit & Loss Budget vs. Actual
July through December 2016

	<u>Jul - Dec 16</u>	<u>Budget</u>	<u>% of Budget</u>
226-2 · EMS Personnel Supplies PPE	2,845.02	4,000.00	71.1%
Total 200-2 · SUPPLIES	7,522.39	22,000.00	34.2%
Total 420710 · ADMINISTRATION	27,772.72	75,600.00	36.7%
Total 420700 · EMERGENCY SERVICES	27,772.72	75,600.00	36.7%
420400 · FIRE PROTECTION & CONTROL			
420410 · ADMINISTRATION			
100 · PERSONNEL SERVICES			
110-1 · Salary & Wage Expenses	179,926.77	351,800.00	51.1%
130-4 · Retirement - Employer	2,651.05	14,200.00	18.7%
140-1 · Medical Insurance-Employer	27,999.42	60,000.00	46.7%
140-2 · Unemployment expense	483.19	2,000.00	24.2%
140-3 · Workmans Comp-State Fund	12,845.25	42,000.00	30.6%
140-4 · Comp FICA-MED & SS	12,908.26	27,000.00	47.8%
Total 100 · PERSONNEL SERVICES	236,813.94	497,000.00	47.6%
200-1 · SUPPLIES			
210-7 · Misc. Small Tools and Equipment	0.00	6,000.00	0.0%
224-1 · Rehabilitation Expense	0.00	1,000.00	0.0%
220-1 · Operating Station Supplies	4,331.27	8,000.00	54.1%
210-1 · Office Expenses	3,193.46	18,000.00	17.7%
216-1 · Donations/Gifts	0.00	100.00	0.0%
223-1 · Membership Expenses	2,851.96	5,000.00	57.0%
226-1 · FIRE Personnel Supplies PPE	2,575.49	10,000.00	25.8%
231-1 · Fuel for Apparatus	5,590.30	19,000.00	29.4%
Total 200-1 · SUPPLIES	18,542.48	67,100.00	27.6%
300-1 · PURCHASED SERVICES			
340-2 · Propane	157.28	3,500.00	4.5%
331-1 · Real Estate/Landfill Taxes	264.01	300.00	88.0%
360-1 · Fire Equipment Maintenance	41,616.63	32,000.00	130.1%
310-1 · Radio Services	39.78	6,000.00	0.7%
335-1 · Merchant Bank Fees	742.15	1,500.00	49.5%
340-1 · Utilities	5,868.18	13,000.00	45.1%
345-1 · Telephone & DSL	2,551.32	6,000.00	42.5%
351-1 · Health & Wellness	543.00	6,000.00	9.1%
353-1 · Accounting & Auditing	670.00	22,000.00	3.0%
357-1 · Background Checks	632.38	1,000.00	63.2%
Total 300-1 · PURCHASED SERVICES	53,084.73	91,300.00	58.1%
500 · FIXED CHARGES			
513-1 · General Liability Insurance	0.00	22,500.00	0.0%
Total 500 · FIXED CHARGES	0.00	22,500.00	0.0%
900-1 · CAPITAL OUTLAY			
940-3 · CIP-Apparatus Fund #7254	50,000.00	50,000.00	100.0%
920-2 · Building Improvements	0.00	33,000.00	0.0%
940-1 · Machinery & Equipment	3,864.55	12,000.00	32.2%
Total 900-1 · CAPITAL OUTLAY	53,864.55	95,000.00	56.7%

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Bigfork Fire District
Profit & Loss Budget vs. Actual
 July through December 2016

	<u>Jul - Dec 16</u>	<u>Budget</u>	<u>% of Budget</u>
Total 420410 · ADMINISTRATION	362,305.70	772,900.00	46.9%
Total 420400 · FIRE PROTECTION & CONTROL	362,305.70	772,900.00	46.9%
420430 · PERSONNEL TRAINING			
380-1 · Training	2,063.76	7,000.00	29.5%
Total 420430 · PERSONNEL TRAINING	2,063.76	7,000.00	29.5%
420440 · FIRE PREVENTION			
210-5 · Fire Prevention Supplies	1,127.00	3,500.00	32.2%
Total 420440 · FIRE PREVENTION	1,127.00	3,500.00	32.2%
420460 · FIRE SUPPRESSION			
100-1 · Volunteer Stipend			
105-1 · Pay Per Call/On Call Stipend	3,695.49	10,000.00	37.0%
Total 100-1 · Volunteer Stipend	3,695.49	10,000.00	37.0%
205-1 · Recruiting	0.00	1,500.00	0.0%
Total 420460 · FIRE SUPPRESSION	3,695.49	11,500.00	32.1%
Total 420000 · PUBLIC SAFETY	396,964.67	870,500.00	45.6%
420490 · DEBT SERVICE			
600 · DEBT SERVICE			
620-2 · Interest of LTD-342 Loan	1,301.83	2,515.81	51.7%
610-2 · Principal of LTD-342 Loan	48,698.17	97,484.19	50.0%
Total 600 · DEBT SERVICE	50,000.00	100,000.00	50.0%
Total 420490 · DEBT SERVICE	50,000.00	100,000.00	50.0%
Total Expense	446,964.67	970,500.00	46.1%
Net Ordinary Income	-9,788.13	-222,986.00	4.4%
Other Income/Expense			
Other Income			
38 · OTHER FINANCING SOURCES	50,000.00	0.00	100.0%
Total Other Income	50,000.00	0.00	100.0%
Net Other Income	50,000.00	0.00	100.0%
Net Income	<u>40,211.87</u>	<u>-222,986.00</u>	<u>-18.0%</u>

BIGFORK FIRE DEPARTMENT

Originated by Cindy Norred

FEB 01 2017

Approved By

 Chief mm Date 2/10/17
 Trustee AS Date 2/11/17

BIGFORK FIRE DISTRICT-Ending December 31, 2016-EMS & Fire Billing Receivables-PINTLER BILLING

	NOVEMBER AGING BALANCE 2016	CHARGES	PAYMENTS Include Collections Payments	Additional Income for insurance not paying on time??	Collection Payments Back to A/R	ADJUSTMENTS MEDICAID, Write Offs, Etc.Refunds	ASSIGNED TO COLLECTIONS	December 31st AGING BALANCE 2016	Difference	
AMBULANCE	\$47,945.20	\$41,810.05	\$22,220.13	\$0.00	\$0.00	\$9,523.67		\$58,011.45	\$25,731.90	\$84,243.35
FIRE	\$1,745.99	\$500.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,145.99	\$2,400.00	\$4,045.99
TOTAL	\$49,691.19	\$42,310.05	\$22,320.13	\$0.00	\$0.00	\$9,523.67	\$0.00	\$60,157.44	\$28,131.90	\$88,289.34
In December \$9,920.26 for ambulance and \$1,000.00 for fire sent to Pre-Collections....again the difference column is growing due to amounts being sent to collections but not confirmed there during the month of the reports.										

BIGFORK FIRE DISTRICT-Ending December 31st 2016-Collection Receivables-CENTRON/PINTLER BILLING

	NOVEMBER 30 AGING BALANCE 2016	ASSIGNED TO CENTRON	COLLECTION PAYMENTS	COMMISSIONS ADJUSTMENTS	CLOSED ACCOUNTS	DECEMBER 31 AGING BALANCE 2016
#004476	\$75,871.00		\$778.26	\$475.09	\$1,221.65	\$73,396.00
COLLECTION RECEIVABLES						

Total collections=\$177,708.00-placed*Per Centron Month End Report

*Next month Credit on %

\$1255.15-Overcharge Credit back-See CC Charges

BIGFORK FIRE DISTRICT-Ending December 31st 2016-Collection Receivables-Bigfork Ambulance Old Accounts

	NOVEMBER 30 AGING	COLLECTION PAYMENTS	COMMISSIONS ADJUSTMENTS	CLOSED ACCOUNTS	DECEMBER 31 AGING
#004472	\$6,948.00	\$46.43	\$37.99	\$1,120.58	\$5,743.00
BIGFORK AMBULANCE COLLECTION RECEIVABLES					

*Per Collection Report

*Per Collection Report

Total collections=\$44701.00-placed*Per Centron Month End Report

BIGFORK FIRE DEPARTMENT

Originated by Cindy Norred

FEB 01 2017

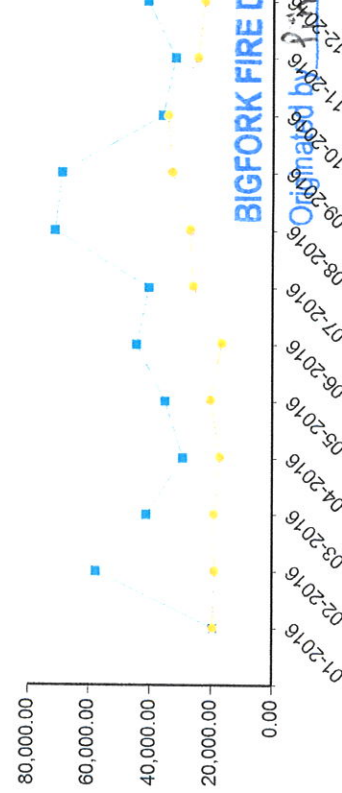
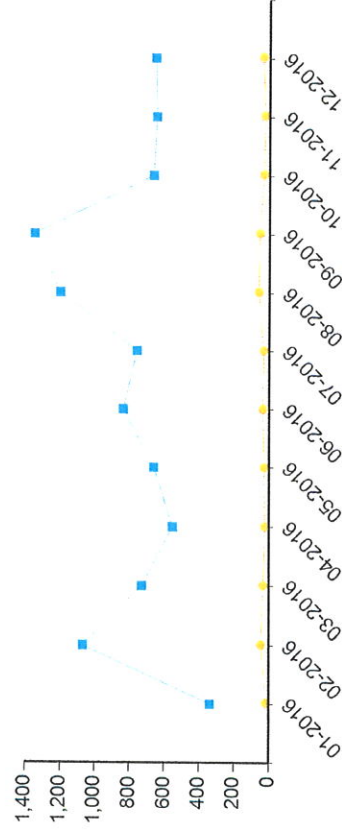
Approved By Chief May Date 4/10/17
Trustee TS Date 2/1/17

Enterprise Executive Summary Dashboard by Post Date

Bigfork Fire District

December 2016

Account Period	Volume		Charges		Net	Collection Rates		Accounts Receivable			
	Patients	Procedures	Gross	Adjustments		Payments	*GCR	*NCR	Ending AR	AR Days 3 months	% AR over 120
January 2016	16	337	\$19,368	\$10,600	\$8,768	\$19,362	54%	88.5%	\$175,773	0	0.0%
February 2016	45	1,064	57,653	16,404	41,249	18,771	52%	87.9%	198,251	0	0.0%
March 2016	32	727	41,166	15,934	25,232	19,032	51%	87.3%	204,451	0	0.0%
April 2016	24	552	29,319	12,718	16,600	17,097	53%	86.9%	203,955	0	0.0%
May 2016	28	660	35,146	15,959	19,187	20,147	54%	89.5%	202,995	0	0.0%
June 2016	35	835	44,416	11,322	33,094	16,473	53%	89.7%	219,617	0	0.0%
July 2016	31	757	40,436	20,724	19,712	25,979	51%	89.2%	213,350	0	0.0%
August 2016	60	1,200	71,339	16,402	54,937	27,003	50%	87.7%	241,284	0	0.0%
September 2016	55	1,348	69,166	26,207	42,959	32,953	51%	87.3%	251,289	0	0.0%
October 2016	30	663	36,041	22,070	13,971	34,329	50%	87.7%	230,932	0	68.4%
November 2016	26	647	31,940	18,588	13,352	24,635	46%	82.5%	219,649	0	74.6%
December 2016	35	652	40,945	9,524	31,421	22,320	40%	70.9%	228,750	0	75.3%
12 Months Total	417	9,442	516,934	196,451	320,483	278,100					
12 Months Avg	35	787	43,078	16,371	26,707	23,175	50%	86%	215,858	0	73%
Previous 12 Months Avg	37	814	45,906	16,479	29,427	27,213	57%	92%	182,291	1	0%
Variance	-5%	-3%	-6%	-1%	-9%	-15%	-6%	-6%	18%	-99%	73%



BIGFORK FIRE DEPARTMENT

Original by: [Signature] Billing

FEB 01 2017

* Numbers reflects 6 month average values

Approved By [Signature] Date 4/10/17
 Chief [Signature] Date 2/1/17
 Trustee [Signature] Date 2/1/17

Practice Practice Name	Rendering Physician Id	Transaction Category Category Description	12-2016 Adjustments	12-2016 Gross Charges	12-2016 Payments	12-2016 AR Balance
Bigfork Fire District	BF	BADADDRESS				0.00
Bigfork Fire District	BF	NOSTATEME				0.00
Bigfork Fire District	BF	PRECOLL				9,920.26
Bigfork Fire District	BF	Unknown	9,048.58	41,176.75	21,441.87	74,323.09
Bigfork Fire District	BF Total		9,048.58	41,176.75	21,441.87	84,243.35
Bigfork Fire District	FI	PRECOLL				1,000.00
Bigfork Fire District	FI	Unknown			100.00	3,045.99
Bigfork Fire District	FI Total				100.00	4,045.99
Bigfork Fire District Total			9,048.58	41,176.75	21,541.87	88,289.34

BIGFORK FIRE DEPARTMENT

Originated by Pinther Billing

FEB 01 2017

Approved By

Chief mr Date 2/15/17
 Trustee TS Date 2/1/17

Adjustr	Gross C	Paymer	AR Bal	Practice Name			
				Bigfork Fire Dis	Bigfork Fire Distr	Bigfork Fire	Bigfork Fire District
Id	Id	Month	Adjustments	Gross Charges	Payments	AR Balance	
BF	BF	01-2017	2,927.60		4,504.69	210,946.92	
FI	FI	01-2017			500.00	11,235.99	
Rollup			2,927.60		5,004.69		

BIGFORK FIRE DEPARTMENT

Originated by Pinker Billing

FEB 01 2017

Approved By

Chief myr Date 2/16/17
 Trustee AS Date 2/1/17

Date : 12/26
Req by HARIY1

Credit System
2525 Colonial Drive
HELENA, MT 59624
(800) 223-8112

Page : 1

BIGFORK FIRE DISTRICT
C/O PINTLER BILLING SRVC
PO BOX 2458
EUREKA

MT 59917

Client # : 004476

REF-7

PLACEMENT HISTORY

Month	---Placed---	Amount	Payments This Month	To-Date Payments	PIF No.	---Withdrawn---	No.	Amount	---Closed---	No.	Amount	Recovery %	---Active---	No.	Amount
2012	17	24223	230	4913	3	0	0	0	11	11	15390	20.3	3	3919	
2013	25	32155	80	3254	3	0	0	0	12	12	16213	10.1	10	12684	
2014	24	33055	184	3073	3	0	0	0	14	14	18198	9.3	7	11780	
Jan 15	3	2982	0	0	0	0	0	0	3	3	2982		0	0	
Feb 15	6	6828	0	0	0	0	0	0	5	5	5590		1	1238	
Mar 15	1	3030	0	0	0	0	0	0	1	1	3030		0	0	
Apr 15	2	1609	0	0	0	0	0	0	1	1	266		1	1343	
Jun 15	5	5698	0	2970	1	0	0	0	2	2	2423	52.1	2	304	
Aug 15	5	8179	0	1350	1	0	0	0	2	2	2548	16.5	2	4280	
Sep 15	2	1626	237	237	0	0	0	0	0	0	0	14.6	2	1389	
Oct 15	4	3065	0	300	1	0	0	0	3	3	2764	9.8	0	0	
Nov 15	3	3733	0	0	0	0	0	0	1	1	1271		2	2462	
2015	31	36750	237	4857	3	0	0	0	18	18	20874	13.2	10	11016	
Jan 16	11	15926	100	1765	1	0	0	0	5	5	7311	11.1	5	6848	
Feb 16	1	1471	0	0	0	0	0	0	0	0	0		1	1471	
Mar 16	4	4975	0	0	0	0	0	0	2	2	2208		2	2766	
Apr 16	5	6580	260	961	1	0	0	0	1	1	2765	14.6	3	2852	
May 16	6	5940	0	657	1	0	0	0	1	1	325	11.1	4	4957	
Jul 16	6	7844	0	0	0	0	0	0	1	1	1205		5	6639	
Aug 16	3	4892	0	0	0	0	0	0	0	0	0		3	4892	
Oct 16	2	2057	0	0	0	0	0	0	1	1	325		1	1732	
Nov 16	2	1840	0	0	0	0	0	0	0	0	0		2	1840	
2016	40	51525	360	3383	3	0	0	0	11	11	14139	6.6	26	33997	
Jan 17	137	177708	1091	19480	15	0	0	0	66	66	84814	11.0	56	73396	

BIGFORK FIRE DEPARTMENT

Originated by Centron

FEB 01 2017

Approved By MT Date 4/10/17
Trustee TS Date 2/1/17

Date : 12/1/16
Req by HARLY1

Credit System
2525 Colonial Drive
HELENA, MT 59624
(800) 223-8112

Page : 1

BIG FORK FIRE DISTRICT
810 GRAND DRIVE
BIG FORK

MT 59911

Client # : 004472

REF-7

PLACEMENT HISTORY

Month	---Placed--- No.	Amount	Payments This Month	To-Date Payments	PIF No.	---Withdrawn--- No.	Amount	---Closed--- No.	Amount	Recovery %	---Active--- No.	Amount
2012	33	44701	0	8207	6	0	0	23	30750	18.4	4	5743
	33	44701	0	8207	6	0	0	23	30750	18.4	4	5743

BIGFORK FIRE DEPARTMENT

Originated by Center

FEB 01 2017

Approved By

Chief Mr

Date 4/1/17

Trustee AB

Date 3/1/17

109133000
109133006 9999DT8Z2

BOARD OF INVESTMENTS
ANNUAL AJUSTABLE RATE TENDER OPTION
MUNICIPAL FINANCE CONSOLIDATION ACT BONDS
(INTERCAP REVOLVING PROGRAM) SER 2007

MUNICIPALITY: BIGFORK FIRE DIST
TOTAL LOAN COMMITMENT: \$ 602,144.99
TOTAL DRAWS TO DATE: \$ -
THIS DRAW DOWN: \$ 602,144.99
REMAINING LOAN COMMITMENT: \$ -
PROJECT: REFINANCE LADDER TRUCK

FINAL PAYMENT: 2/15/2022
OF PAYMENTS: 20
LOAN/DRAW NUMBER: 2393-01
DATE OF THIS DRAW 1/27/2012
DATE OF AGREEMENT: 1/27/2012

PAYMENT DUE	INTEREST RATE	# DAYS DUE	INTEREST PAYMENT	PRINCIPAL PAYMENT	O/S LOAN BALANCE	TOTAL AMOUNT OF PAYMENT
* BEGINNING BALANCE *					602,144.99	
2/15/2012	1.950%	19	611.22	-	602,144.99	No payment due
8/15/2012	1.250%	182	3,742.84	99,257.16 ex princ pd	502,887.83	\$103,611.22
2/15/2013	1.250%	184	3,160.22	44,728.56 ex princ pd	458,159.27	\$47,888.78
8/15/2013	1.000%	181	2,271.97	47,728.03 ex princ pd	410,431.24	\$50,000.00
2/15/2014	1.000%	184	2,069.02	47,930.98 ex princ pd	362,500.26	\$50,000.00
8/15/2014	1.000%	181	1,797.60	48,202.40 ex princ pd	314,297.86	\$50,000.01
2/15/2015	1.000%	184	1,584.41	48,415.59 ex princ pd	265,882.27	\$50,000.00
8/15/2015	1.250%	181	1,648.11	48,351.89 ex princ pd	217,530.38	\$50,000.00
2/15/2016	1.250%	184	1,370.74	48,629.26 ex princ pd	168,901.12	\$50,000.00
8 016	1.550%	182	1,301.83	48,698.28 ex princ pd	120,202.84	\$50,000.11
2/15/2017	1.550%	184	936.66	10,160.70	*110,042.14*	*\$11,097.36*
8/15/2017	0.000%	181	0.00	10,278.22	99,763.92	Feb 2017 Payment \$0.00
2/15/2018	0.000%	184	0.00	10,357.73	89,406.19	\$0.00
8/15/2018	0.000%	181	0.00	10,477.77	78,928.42	\$0.00
2/15/2019	0.000%	184	0.00	10,562.55	68,365.87	\$0.00
8/15/2019	0.000%	181	0.00	10,681.23	57,684.64	\$0.00
2/15/2020	0.000%	184	0.00	10,771.38	46,913.26	\$0.00
8/15/2020	0.000%	182	0.00	10,886.76	36,026.50	\$0.00
2/15/2021	0.000%	184	0.00	10,985.90	25,040.60	\$0.00
8/15/2021	0.000%	181	0.00	11,100.18	13,940.43	\$0.00
2/15/2022	0.000%	184	0.00	13,940.43	0.00	\$0.00

BIGFORK FIRE DEPARTMENT

Originated by US Bank

FEB 01 2017

Approved By

Chief mp Date 2/15/17
Trustee JB Date 2/11/17

BIGFORK FIRE DISTRICT
810 GRAND DRIVE
BIGFORK, MT 59911

PLEASE REMIT TO:
US BANK TRUST SPA LOCKBOX CM9695
1200 ENERGY PARK DRIVE
ST PAUL, MN 55108

Bigfork Fire Trustee Meeting

Fire Chief's Report

February 1, 2017

Chief's Activity:

- January 31st Airport Disaster exercise Mtg.
- January 31st Flathead County Radio Users Group Mtg.

Department Activity:

- January 2nd S. Ferndale Fire Ferndale
- January 25th Reasonable Suspicion Trng BFK
- January 25th Joint Training w/ Ferndale
- January 26th S. Ferndale Fire Ferndale
- January 30th Sherman La. Fire Bigfork
- Call Statistics

Month of January	EMS	2016 - 59	2017 - 53
	Fire	2016 - 8	2017 - 12
Year to Date	EMS	2016	2017
	Fire	2016	2017

Department Issues:

None noted

atus and Equipment Exchange

Fire Dept



ire department has for sale a 2001 Ford F-550 4x4 Mini-Pumper Ford F-550 Chassis with seating for

Dillon Fire department has for sale a 2001 Ford F-550 4x4 Mini-Pumper Ford F-550 Chassis with seating for 5.

Ford 7.3L Diesel Engine
Manual; 6-speed Transmission
Waterous 250 GPM Pump
500 Gallon Stainless Steel Tank
Hypro 2001 Foam System
20 Gallon Foam Cell
Rear Discharges: (1) 2 1/2", (1) 1 1/2"
Rear Suction: (1) 2"
Deck Gun Included
Pump and Roll
Front Discharges: (1) 1 1/2"
(2) Booster Reels
Crosslays/Speedlays: Crosslays: (2)
Honda 3.5KW Generator
Electric Reels
Air Conditioning
Fire Pump Engine 26.5HP Diesel 3 Cylinder
Telescoping Lights
Mileage: 36,686

ASKING \$47500 or best offer
More photos available

Call Darrin 1-406-660-0108

Subject: Re: Bigfork Fire District 457 plan

From: "Cox,Violet J" <Violet.Cox@edwardjones.com>

Date: 1/30/2017 11:55 AM

To: undisclosed.for.privacy <undisclosed.for.privacy@edwardjones.com>

Hello Cindy,

In review of the Bigfork FD 457 plan information; an employee's plan entry date is the date of hire, and their contributions are 100% vested immediately per: article 5.11.

I hope this answers your question; feel free to call if you need any further.

Thank you,

Violet

BIGFORK FIRE DEPARTMENT

Originated by Violet Cox - Edward Jones

FEB 01 2017

Approved By

Chief _____ Date _____
Trustee AS Date 2/1/17

Violet Cox | Branch Office Administrator Trainee
for Jon Jordan | Financial Advisor

Edward Jones | /: 1825 US Hwy 93 S. Suite C2

(: 406.755.1288 | Ê: 855.379.1042 8 violet.cox@edwardjones.com

P Go Green! Ask me about E-delivery, Online Account Access,

Mobile App, Mobile Check Deposit and Texting Option

****Please Note: we CANNOT accept trade instruction via email***

Violet Cox
Branch Office Administrator
Edward Jones
1825 U S Highway 93 S
Suite C-2
Kalispell, MT 59901-5708
(406) 755-1288
www.edwardjones.com

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Subject: RE: info regarding your 457b plan
From: Abigail Vander Zwaag <avanderzwaag@ddaudit.com>
Date: 1/26/2017 3:07 PM
To: Cindy Norred <cnorred@bigforkfire.com>

Cindy – I read through this and did some additional digging on the IRS website. I agree with Christian in the conclusion that the employer contributions are NOT subject to FICA taxes unless they are fully vested.

Let me know if you need anything else from me.

Thank you!
Abby Vander Zwaag
Denning, Downey & Associates

From: Cindy Norred [mailto:cnorred@bigforkfire.com]
Sent: Thursday, January 26, 2017 2:55 PM
To: Abigail Vander Zwaag
Subject: Fwd: info regarding your 457b plan

FYI!

BIGFORK FIRE DEPARTMENT
Originated by Abigail Zwaag-Denning, Downey & Associates
FEB 01 2017
Approved By
Chief MP Date 2/16/17
Trustee TS Date 2/11/17

----- Forwarded Message -----

Subject: info regarding your 457b plan
Date: Thu, 26 Jan 2017 20:48:26 +0000
From: Christian Shaeffer <christian@missionaccountingcpa.com>
To: cnorred@bigforkfire.com <cnorred@bigforkfire.com>
CC: Trish Bacsvany <eagleeyebcbookkeepingservice@gmail.com>

Hi Cindy,
Here's the IRS info we talked about. I highlighted the sections that are relevant to your plan. Employer contributions are subject to FICA (social security and Medicare) if they are fully vested (no risk of forfeiture). Unvested employer contributions (there is a risk of forfeiture) are not subjected to FICA until they are fully vested.

So for w-2 – employer are always excluded from box 1, are added to box 12 (for informational purposes), and are included in boxes 3 and 5 if fully vested upon payment. if employer contributions are not fully vested upon payment, then exclude them from box 3 and 5.

Hope this makes sense. Assuming she has the time, I'll ask Trish to give you a call to help make sure QuickBooks is set up to handle this and other areas correctly.

Christian

Christian G. Shaeffer, CPA

Subject: info regarding your 457b plan

From: Christian Shaeffer <christian@missionaccountingcpa.com>

Date: 1/26/2017 1:48 PM

To: "cnorred@bigforkfire.com" <cnorred@bigforkfire.com>

CC: Trish Bacsvany <eagleeyebokkeepingsservice@gmail.com>

Hi Cindy,

Here's the IRS info we talked about. I highlighted the sections that are relevant to your plan. Employer contributions are subject to FICA (social security and Medicare) if they are fully vested (no risk of forfeiture). Unvested employer contributions (there is a risk of forfeiture) are not subjected to FICA until they are fully vested.

So for w-2 – employer are always excluded from box 1, are added to box 12 (for informational purposes), and are included in boxes 3 and 5 if fully vested upon payment. if employer contributions are not fully vested upon payment, then exclude them from box 3 and 5.

Hope this makes sense. Assuming she has the time, I'll ask Trish to give you a call to help make sure QuickBooks is set up to handle this and other areas correctly.

Christian

Christian G. Shaeffer, CPA
Mission Accounting, PC
406-890-6925, option 3, business office
855-292-3336, business fax
406-249-0138, cell
www.missionaccountingcpa.com



BIGFORK FIRE DEPARTMENT
Originated by Christian Shaeffer, CPA

FEB 01 2017

Approved By
Chief mm Date 2/15/17
Trustee TS Date 2/11/17

Confidentiality Notice:

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— Attachments: —

Government Retirement Plans Toolkit

Retirement plans established for the benefit of governmental employees generally function in ways similar to those covering private employers. However, in many cases, different sections of the Internal Revenue Code determine the tax treatment of these plans. Depending on the statutory basis for the plan and how it operates, employer and employee contributions may be subject to Federal income tax at the time of contribution, or tax-deferred until distributed; and they may be taxable or excluded from social security and Medicare taxes (FICA).

Public Retirement Systems (FICA Replacement Plans)

Effective July 2, 1991, Congress made social security coverage mandatory for state and local government employees who are neither covered by a Section 218 Agreement nor qualifying participants in a public retirement system. Under this provision, states can provide these mandatorily covered employees with membership in a public retirement system as an alternative to mandatory social security coverage. Employees may also be covered by both a public retirement system and social security under a section 218 Agreement.

A governmental retirement plan must meet certain minimum benefit or contribution standards to qualify as a public retirement system, and thereby serve as a "replacement" plan exempting the participants from mandatory social security coverage. These standards are based solely on meeting a minimum benefit level provided (defined benefit plan), or a minimum amount contributed (defined contribution plan) to the participant. Whether a plan meets the standard to exempt employees from mandatory FICA has no bearing on the rules discussed below, and a public retirement system is not necessarily a "qualified plan" within the meaning of Employee Retirement Income Security Act (ERISA). For a detailed discussion of the requirements for public retirement systems, see Chapter 6 of [Publication 963, Federal-State Reference Guide](#).

Types of Public Employer Plans

The following types of retirement plans are discussed here (sections refer to the Internal Revenue Code)

- Section 401(a) - Qualified Plan
- Section 403(b) - Annuity for public schools and 501(c)(3) organizations
- Section 457(b) - Nonqualified, eligible deferred compensation plans for state and local governments and tax-exempt organizations
- Section 457(f) - Nonqualified, ineligible deferred compensation plans

Note: After May 6, 1986, state and local governments are not eligible to adopt Section 401(k) plans except for rural cooperatives, Indian tribal entities. Under grandfather provisions, plans established prior to that date may continue to operate and add new participants.

Almost all governmental plans are covered under one of these sections. They are discussed individually below.

Key Terms and Concepts

The following are some important terms that are used in discussing the features of public employer plans.

Constructive Receipt: Under the provisions of sections 451 and 457 of the Internal Revenue Code, generally all amounts employees receive are taxable when received or made available to the employee. However, numerous code sections provide exceptions to either defer or exempt amounts from current employee income. They are discussed below as they apply to governmental plans.

Employer Contributions: Amounts credited to individual employee retirement accounts paid in addition to salary; the employee does not have the option to receive these amounts in cash. These amounts are always tax deferred, because the employee does not have constructive receipt. Except for section 457(b) deferrals and section 457(f) contributions, employer contributions are exempt from FICA.

Tax-Deferred: Refers to amounts set aside or credited to the employee retirement account are not included in gross income at the time of the transaction. They are included in income when they are distributed to or constructively received by the employee. Generally, they are subject to withholding requirements at that time also.

Salary Reduction Agreement: An arrangement that provides for amounts recognized as a cash or deferred election because the employee either (a) elects to reduce cash compensation, or (b) elects to forego an increase in cash compensation.

Mandatory Employee Contributions: Amounts deducted from employee salary and credited to a retirement account.

Employer "Pick-Up" Contributions: Section 414(h)(2) allows state or local government entities with section 401(a) plans to treat certain contributions designated as employee contributions, but which are "picked up" (paid) by the employer, to be treated as employer contributions, and therefore as exempt from income tax. This does not include contributions made under a salary reduction agreement. For purposes of FICA, the term "salary reduction" relates to amounts treated as an employer contribution under Code §414(h)(2) that would have been included in wages for FICA tax purposes, but for the employer contribution.

Section 401(a) Qualified Plans

Generally, any public employer may set up a 401(a) plan. Under this plan:

Employer contributions not made pursuant to a salary reduction agreement, but including employer "pick-up" contributions, are deferred from income tax until distribution, and exempt social security and Medicare tax.

Employer contributions made under a salary reduction agreement are deferred from income tax, but are subject to FICA tax.

Employee contributions pursuant to a salary reduction agreement are subject to income tax and FICA.

Section 403(b) Plans

Plans under IRC section 403(b), also called tax-sheltered annuities, are available to certain employees of public schools, employees of certain tax-exempt organizations, and certain ministers. To maintain a section 403(b) plan, a governmental employer must be a public school of a state, political subdivision of a state, or an agency or instrumentality of one or more of these. Many public school employees are covered by 403(b) plans in addition to social security coverage under section 218.

403(b) plans resemble "qualified" (i.e., 401(k)) plans in many respects. Eligible participants may defer amounts from income tax up to an [annual limit](#) (\$18,000 in 2015-2017). This amount may be increased for certain employees with more than 15 years service. In addition, additional tax-deferred "catch-up" contributions may be made to employees age 50 or older.

Employer contributions (within dollar limitations) are tax-deferred and exempt from FICA.

Employee elective contributions to 403(b) plans that are considered employer contributions pursuant to a salary reduction agreement are deferred from income tax, but taxable for FICA.

For more information on catch-up contributions to 403(b) plans, see [Publication 571](#).

Section 457(b) Plans

Section 457 addresses nonqualified plans. Many public employees participate in nonqualified, or section 457, plans. These plans can be established by state and local governments or tax-exempt organizations. If they meet the requirements of IRC section 457(b), they are considered "eligible" plans; if not they are considered "ineligible" and are governed by IRC section 457(f).

Governmental 457(b) plans must be funded, with assets held in trust for the benefit of employees. Plan assets and income of all other eligible plans must remain the property of the employer.

Plans eligible under 457(b) may defer amounts from income tax up to an annual limit (\$18,000 in 2015-2017). In addition, "catch-up" contributions may be made to employees age 50 or older. Social security and Medicare taxes generally apply to all employer and employee contributions. For further information

regarding social security and Medicare tax withholding and reporting on amounts deferred into eligible deferred compensation plans, see [Notice 2003-20](#) and the [457\(b\) Contribution Limits](#).

Employer contributions to 457(b) plans are tax deferred up to annual limits. They are subject to FICA when no longer subject to substantial risk of forfeiture.

Substantial risk of forfeiture. The rights of a person to compensation are subject to substantial risk of forfeiture if such person's rights to such compensation are conditioned upon the future performance of substantial services by any individual.

Section 1.83-3(c)(1) of the regulations provides that whether a risk of forfeiture is substantial or not depends upon the facts and circumstances.

"A substantial risk of forfeiture exists where rights in property that are transferred are conditioned, directly or indirectly, upon the future performance (or refraining from performance) of substantial services by any person, or the occurrence of a condition related to a purpose of the transfer, and the possibility of forfeiture is substantial if such condition is not satisfied."

Section 1.83-3(c)(2) of the regulations point out that requirements that the property be returned to the employer if the employee is discharged for cause or for committing a crime will not be considered to result in a substantial risk of forfeiture.

Employee elective contributions are deferred from income tax. They are subject to FICA. However, see [IRS Notice 2003-20](#), VI B, "Timing of social security and Medicare taxes."

Section 457(f) Plans

Nonqualified state or local government plans that do not meet the tests of 457(b) are ineligible, or 457(f), plans. There is no limit on the annual deferrals on these plans, but to defer taxation all amounts must be subject to substantial risk of forfeiture (see above). Distributions are generally subject to social security and Medicare taxes at the later of the time 1) when the services giving rise to the related compensation are performed, or 2) when there is no substantial risk of forfeiture of the rights to the amounts.

Employer contributions to 457(f) plans are includible in income in the year they are no longer subject to any substantial risk of forfeiture. They are subject to income tax withholding in the year they are actually or constructively paid.

Note: IRC §457(f)(1)(A) requires that the contributions be included in the gross income of the participant in the first taxable year in which there is no substantial risk of forfeiture, whereas, IRC §3402(a)(1) requires withholding of federal income tax when the contributions are actually or constructively paid. Thus, while the contributions must be reported as income taxable wages on Form W-2 in the first year in which there is no substantial risk of forfeiture, there may be no income tax withholding requirement at that time. Contributions to funded plans (not meeting the requirements of §457(b)) are constructively paid in the "taxable year in which amounts attributable to employer contribution amounts first become nonforfeitable."

IRC 547(e)(11)(A)(i) provides exceptions to the above treatment may apply to plans involving bona fide vacation, sick leave, involuntary severance pay, disability or death benefits. For information on the treatment of severance pay plans, see [Notice 2007-62](#).

457(f) contributions are subject to FICA at the later of:

1. When the services are performed, or
2. When there is no substantial risk of forfeiture and when the amounts are reasonably ascertainable.

Form W-2 Reporting

- Box 1: Income taxable contributions.
- Box 12: Elective salary reduction deferrals to §§401(k), 403(b), 408(k)(6), 408(p); **elective deferrals and employer contributions (including nonelective deferrals) to §457(b) unless subject to substantial risk of forfeiture.**

- Box 14: Employer may enter the following: (a) nonelective employer contributions made on behalf of an employee, (b) voluntary after-tax contributions that are deducted from an employee's pay, (c) required employee contributions, and (d) employer matching contributions.

Resources for Further Information

[Publication 963](#), *Federal-State Reference Guide*

[Publication 571](#), *Tax-Sheltered Annuity Plans (403(b) Plans)*

[Instructions for Forms W-2 and W-3](#)

See also the following IRS web pages:

[IRC 403\(b\) Deferred Compensation Plans](#)

[IRC 457\(b\) Deferred Compensation Plans](#)

Page Last Reviewed or Updated: 28-Oct-2016